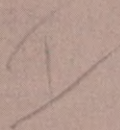


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PROPERTY
EQUALIZATION



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INTRODUCTION TO THE OFFICE OF PROPERTY EQUALIZATION

Under classification, an amendment voted into law in 1978, three separate tax rates will be established for each class of property: residential, commercial and industrial.

But, before the City can set these tax rates, the State Department of Revenue must certify that assessments are at full value.

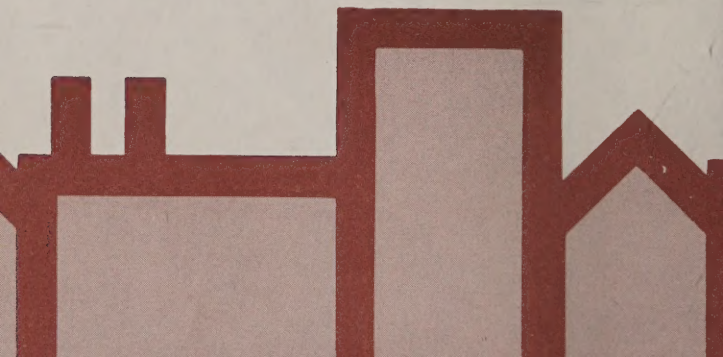
In addition, to fully implement Proposition 2½, full value for all Boston's property must be determined, and then certified by the State.

O.P.E. is committed to carrying out the Supreme Court mandate in the best interests of the City's taxpayers so all property owners and residents will benefit fully from these two constitutional amendments.

- In its ruling, the Court stated that the State Department of Revenue has a legal obligation to monitor this process.

- Since the City must first set the full market value for **all** property, O.P.E. is operating under a State Department of Revenue imposed deadline of July 1, 1982, to achieve our goal.

- The Court is maintaining a careful check on the City to in-



sure fair and timely implementation of this ruling.

- It is the sole function of O.P.E. to develop and implement an equalization system that will insure that **all** property owners pay only their fair share of property taxes.

- O.P.E. will use recognized appraisal techniques to determine full and fair market value for all property throughout the City.

DATA COLLECTION PROCESS

That part of the equalization process that will involve you, as a property owner or resident, at this time, is data collection.

O.P.E. representatives will be visiting all neighborhoods to gather information on all properties. These visits will be publicized in advance, so you will be aware when O.P.E. representatives will be on your street.

- They will be wearing clearly marked identification badges bearing the City of Boston seal, so you can be certain they are from our office.

- The representative will record the information about your property on a Field Record Card designed for your property.

- Their visit will take no longer than twenty minutes to one-half hour.



- They will measure your property to determine such information as the perimeter of your house, the story height and the square footage.

- Inside your dwelling, they will note such characteristics as the number of apartments, number of bedrooms, type of plumbing, and the electrical and heating systems.

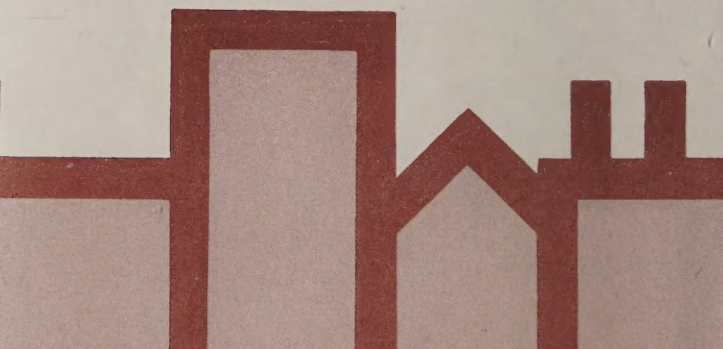
- You can expect to receive a copy of the information we gathered and listed on your field record card for your own verification some time before we send you a statement of the value of your property as determined by O.P.E. based on this interior and exterior inspection.

- It is also possible that a quality control team may visit your property after the field representatives. They are members of the O.P.E. staff and they are being sent out to spot check the field work, for your own protection.

If you have any questions about this process, please contact the Office of Property Equalization at 725-3307.

City of Boston
Office of Property Equalization
147 Milk Street
Boston, Massachusetts 02109

Arthur E. Shea, Director



The Office of Property Equalization (O.P.E.), an independent agency within the city government, was established to carry out the Supreme Judicial Court mandate expressed in the Sudbury decision of 1974, that all cities and towns revalue all real property — commercial, industrial and residential. The State Department of Revenue must first certify full market value for all property so Proposition 2½, and the classification amendment favoring homeowners, can be fully implemented.





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